

Exhibit 374

PART 25

***United States of America ex rel. Ven-A-Care of the Florida Keys, Inc., et al.
v. Dey, Inc., et al., Civil Action No. 05-11084-PBS***

**Exhibit to the August 28, 2009 Declaration of Sarah L. Reid in Support
of Dey's Opposition to Plaintiffs' Motion for Partial Summary Judgment**

By necessity, for protection of all My substantive unalienable Rights, I hereby refuse for fraud, any attempt to induce Me to be a tortfeasor to the Constitution of the United States of America where at Article I, Sec. 10, it states "No State shall . . . emit bills of credit; make any Thing but Gold and Silver Coin a Tender in Payment of Debts."

The Congress of the United States of America, by authority of the Gold Bullion Coin Act of 1985, PL 99-185, December 17, 1985, 99 Stat. 1177, has given its intent that an American can no longer be forced into an obligor/grantor status in relation to said Federal Reserve Bank Notes.

All public officials, Officers of governmental bodies politic, in all branches/departments, Executive, Legislative, or Judicial, being of Oath of Office, bonded to fidelity, are under ministerial duty, Supervisors v. United States ex. Rel., 71 U.S. 435, 4 Wall 435, U.S. v. Thomas, 15 Wall 337, U.S. v. Lee, 106 US 196, 1 S.Ct. 240, fiduciary/trustees, U.S. v. Carter, 217 US 286, 30 S.Ct. 515. "The implication of a trust is the implication of every duty proper to a trust. ***Whoever is a fiduciary or in conscience chargeable as fiduciary is expected to live up to them. Buffum v. Barceloux Co., 289 US 237; 77 L.Ed. 1140 1146, cited in Brun v. Hansen, 103 F.2d 685 (1939), wherein it further states that "Being fiduciaries, the ordinary rules of evidence are reversed," must obey the law, Butz v. Passman, (1979) 442 US 226, 99 S.Ct. 2264.

"The law will protect an individual who, in the prosecution of a right does everything which the law requires him to do but fails to obtain his right by the misconduct or neglect of a public officer." Lytle v. Arkansas, 9 How 314, 13 L.Ed. 153, Duluth & Iron Range Co. v. Roy, 173 US 587, 19 S.Ct. 549, 43 L.Ed. 820, and "It is a maxim of the law, admitting few if any exceptions, that every duty laid upon a public officer for the benefit of a private person is enforceable by judicial process." Butterworth v. U.S. ex rel., Hoe, 112 US 50, 5 S.Ct. 25, 28 L.Ed. 656.

I have suffered repeated injuries from federal agents [both U.S. and its franchises (e.g., the corporate STATE OF COLORADO)]. My (alleged) United States citizenship has manifested: assault and battery; simple assault; threatened assault; extortion; imprisonment; conspiracy; fraud; fraudulent breach of contract; theft; and numerous other crimes against me. Moreover, my God given (unalienable/substantive) Rights have been denied me through conversion to corporate licensed privileges [e.g., earn a livelihood in a lawful calling, travel on the highways, get married, own real property]. To date, I have suffered irreparable injury to my Rights to Life, Liberty and Property.

I know it is a crime to conceal a crime, a fraud to conceal a fraud. I refuse to be party to a crime or fraud therefore I DEMAND you produce and display proof of your authority to force me to become a tortfeasor to the aforesaid Article I, Sec. 10, Clause 1.

By this Declaration, I, Michael-Todd: Ricks-Bey, abjure, denounce, rebut, refuse, make 'Special Objection to' Lawfully Protest assumption, and/or presumption, of quid pro quo, on Federal Reserve Notes, of My being voluntary debtor in possession, guarantor/surety on the lien created by the Federal Reserve Bank Act of December 23, 1913, to confidence game, scheme, forced USE and/or cestui que USE, whereby worthless paper is placed into circulation by the Federal Reserve banks, in lieu of Constitutionally required Gold, Silver, without full, timely disclosure, to each and all American people, by deceit, misinformation, withholding material facts, when there is a fiduciary/trustee ministerial duty on the part of Government actors to fully disclose, by Government, Federal Reserve Banks, of the liability that attaches, by the USE of the private script, instruments of debt, obligations of the Corporate UNITED STATES, Federal Reserve Notes.

By this Public Notice and Declaration, by My will, there attaches to the face of each and every Federal Reserve Note, taken by Michael-Todd: Ricks-Bey®, the words "SPECIALLY OBJECTED TO," AB INITIO, nunc pro tunc, to December 23, 1913.

By this Public Notice and Declaration, I, Michael-Todd: Ricks-Bey®, abjure, denounce, rebut, refuse, any allegation that I, in any way assent to, have in the past assented to, 'promise,' or have in the past 'promised,' to guarantee the "hypothecated debt," and/or the private debt of the (ref #3) Corporate United States-28 USC 3002(15), and/or the Federal Reserve Banks, agents, contractors, assigns, successors, heirs, any other obligor/grantor, in any capacity, whatsoever, at any time, for any reason.

"A ministerial officer is liable for an injury done, where his acts are clearly against the law." Tracy v Swartwout, 10 Pet. 80, 9 L.Ed. 354, "**** or where he acts willfully, maliciously and unjustly, in a case within his jurisdiction." Kendall v. Stokes, 3 How 789, 11 L.Ed. 833, "may be liable" in tort for misfeasance's which are violations of Public laws or official duties," Garland v. Davis, 4 How 131, 11 L.Ed. 907, "and action will lie against him; and a verdict for nominal damages should be rendered unless special damage is alleged and proved." Boyden v. Burke, 14 How 575, 14 L.Ed. 548, and "When the law requires a ministerial act to be done by a public officer, and he neglects to do such act, he is liable in damages to the party injured. Mistakes or honest intentions will not excuse him." South v. Maryland, 18 How 396, 15 L.Ed. 433, "the judicially fashioned doctrine of official immunity of judicial, legislative, or executive officers does not reach so far as to immunize criminal conduct proscribed by an Act of Congress." O'Shea v. Littleton, 414 US 488, 94 S.Ct. 699, holding each and all public officials, Officer, Governmental agent, contractor, assign, Corporate Officer of the Federal Reserve Bank/System, agents, contractors, assigns, "**** in equity there are certain rules prohibiting parties bearing relations to each other from contracting between themselves; and if parties bearing such relations enter into contracts with each other, courts of equity presume them to be fraudulent, and convert the fraudulent party into a trustee." Perry on Trusts, (7th Ed.) Sec. 194 in Brun v. Hansen, (1939) 103 F.2d 685, under doctrines of res gestae, res ipsa loquitur, respondeat superior, as now having prior knowledge, authority, power, opportunity to prevent or aid in preventing injury to Me having been or about to be committed, Title 42 USCS Sec. 1986, as applies to public officials, Officers, by the existence of an agreement between two or more persons, acting in private conspiracy, McNally v. Pulitzer Pub. Co., (1976) 532 F. 2d 69, 429 US 855, 50 L.Ed. 2d 131, for deprivation of substantive Rights. Dickerson v. City Bank and Trust, (1983) 575 F.Supp. 872, regardless of source, Thirteenth Amendment, Gillespie v. Civiletti, (1980) 629 F.2d 637, to conspire through said conspiracy, to impede or hinder, or obstruct or defeat the due course of Justice in a State or Territory, with the purposeful intent to deny the equal protection of the law, under color of State law or authority, or other, Griffin v. Breckinridge, (1971) 403 US 88, 91 S.Ct. 1790, 29 L.Ed. 2d 338, depriving Me of having or exercising a right, Federal Conspiracy to Obstruct Justice Act (Title 42 USCS Section 1985 (2)(0)), by individually, discriminatory, class based animus, Rowe v. Tennessee, (1977) 431 F.Supp. 1275, for political motivations, Grimes v. Smith, (1985) 766 F.2d 1359, Cameron v. Brock, (1973) 470 F.2d 608, by ostensibly government actions, Gemini Enterprises v. WEMY, (1979) 470 F.Supp. 559, deprivation of due process, even by federal officials, Williams v. Wright, (1976) 432 F.Supp. 732, Founding Church of Scientology v. Director FBI, (1978) 459 F.Supp. 748, 98 L.Ed. 2d 150, 108 S.Ct. 199, Morani v. Hunter, (1978) 462 F.Supp. 353, Kenvatta v. Morre, (1985) 623 F.Supp. 224, even attorneys, Stevens v. Rifkin, (1984) 608 F.Supp. 710, even District Attorneys, Rouselle v. Perez, (1965) 293 F.Supp. 298, places upon you the badges of fraud, prior knowledge, superior knowledge of the law, will of intent, perjury of Oath of Office, constructive treason, bad faith, breach of fiduciary/trustee responsibility, whereupon "Being fiduciaries the ordinary rules of evidence are reversed," Brun v. Hansen, supra. Further, being advised, as in Ex Parte v. Young, 209 US 123 (1908), "The attempt of a State Officer to enforce an unconstitutional statute is a proceeding without authority and does not affect the State in its sovereign or governmental capacity, and is an illegal act, and the officer is stripped of his official character and is subjected in his person to the consequences of his individual conduct. The State has no power to impart to its officers immunity from responsibility to the supreme authority of the United States."

Further, be it known, in the classic phrase of Justice Cardozo, in Steelman v. All Continent Corp., 301 US 278 81 L.Ed. 1085, "Suits as well as transfers may be the protective coverings of fraud." That is in First National Bank v. Flershem, 290 US 504, 78 L.Ed. 465. "The fact that the means employed to effect the fraudulent conveyance was the judgment of the court and not a voluntary transfer does not remove the taint of illegality," and "****it is obvious that the fraud did not occur in open court nor in that sense enter into the decrees under attack, hence the fraud of which we complain was not susceptible to insulation." In the language of Shapiro v. Wilgus, 287 US 348, 77 L.Ed. 355, "It was part and parcel to a scheme whereby the form of judicial remedy was to supply a protective cover for a fraudulent design." Also, Steelman, supra, Flershem, supra, Brun, supra, therefore, I Demand to know if it is true that all court actions, municipal, county, State, Federal are actions in debatus assumpsit, or not. Your failure to reply will be deemed that the actions are, in truth, debatus assumpsit.

From Perry on Trusts, (7th ed) Sec. 851 "****in order that the release, confirmation, waiver or acquiescence may have any effect ****The cestui que trust must also know the law, and what his rights are, and how they would be dealt with by the court." The Supreme Court of Arizona in Garrett v. Reid Cashion Land, 34 Ariz. 245, 270 P. 1044 at page 1052 quotes from Adair v. Brimmer, 74 NY 539, "Confirmation and ratification imply to legal minds, knowledge of a defect in the act to be confirmed, and the right to reject or ratify it. The cestui que trust must therefore not only have been acquainted with the facts, but also appraised by the law, of how these facts would

be dealt with by a court of equity. All that is implied in the act of ratification, when set upon equity by a trustee against his cestui que trust must be proved, and will not be assumed. The maxim 'ignorantis legis excusat neminem' [Ignorance of the law is no excuse] cannot be invoked in such a case. The cestui que trust must be shown to have been apprised on his legal rights." Also from Ungrich v. Ungrich, 115 NYS 413, 417, "The rule (is) that to fasten ratification upon a cestui que trust he must not only have been made acquainted with all the facts, but apprised also in the law, and how such facts would be dealt with by a court of equity." U.S. v. Carter, 217 US 286, 54 L.Ed. 769, Wendt v. Fisher, (Cardozo J.) 234 NY 439, 154 N.E. 303, Leach v. Leach, 65 Wis. 284, 26 NW 754.

I DEMAND you reveal, instanter, when, where, and how was I apprised of such information? Produce, bring forth and display proof of said appraisal, and further, bona fide evidence of proof of my knowledgeable, voluntary, ratification of the cestui que trust created by the UNITED STATES, Congress, through the Federal Reserve Bank Act of 1913. I aver, allege that I was NEVER told, or asked for my ratification. I deny, denounce, abjure, ratification, at any time, in any way, by Me.

If, by mistake, I have not, until now, discovered the fraud, it is because I have been deceived by the ongoing, pernicious, policy and custom, ratified and condoned by the confederation, coven, conspiracy, collusion, combination of fiduciaries/trustees, UNITED STATES Congress by Amendment XX, Federal Reserve Banks/System, contractors, agents, assigns, successors, heirs, any other obligor/grantor, in any capacity, whatsoever, Michoud v. Girod, 4 How 503, 561, 11 L.Ed. 1076, Poomerov's Equity, Sec 847, Winget v. Rockwood, 69 F.2d 326, et. Seq., and from Texas & Pacific Ry. V. Pottorff, 291 US 245, 78 L.Ed. 777, in Brun, supra, the doctrine is thus affirmed, "It is the settled doctrine of this court that no rights arise on ultra vires contract, even though the contract has been performed; and that this conclusion cannot be circumvented by erecting an estoppel which would prevent challenging the legality of a power exercised," and from U.S. v. Grossmayer, 9 Wall 72, 19 L.Ed. 627, "A transaction originally unlawful cannot be made any better by being ratified." And further, following Brun, supra, "It is held axiomatic that no right, by ratification or other means, can arise out of fraud." 13 C.J. 492, Sec. 440, 6 R.C.L. p.698, the following is quoted from Thompson on Corporations, 3rd Ed. Sec. 2828, from Central Transportation Co. v. Pullman's Palace Car Co., 139 US 24, as established doctrine of the Supreme Court, "No performance on either side can give unlawful contract any validity, or be the foundation of any right of action upon it." As said long ago by the great Justice Story in Prevost v. Gratz, 6 Wheat 481, 497; 5 L.Ed. 311, 315, "Is currently true that length of time is no bar to a trust clearly established; and in a case where fraud is imputed and proved, length of time ought not, upon principles of eternal justice, to be admitted to repel relief. On the contrary, it would seem that the length of time during which the fraud had been successfully concealed and practiced, is rather an aggravation of the offense, and calls more loudly upon a court of equity to grant ample and decisive relief."

The Constitution for the United States of America, 1787, Art. I Sec. 4, C1.2 (1856) states that Congress shall assemble at least once in every year, which shall be on the first Monday of December. This has NEVER been repealed, yet Article XX Sec. 2 says, "The Congress shall assemble at least once in every year, and such meeting shall begin at noon on the 3rd day of January, unless they by law appoint a different day." You shall answer to: Is 'Congress' in Art. I, Sec. 4, C1.2 the same as "The Congress" in Article XX Sec. 2? If the original Congress adjourned 'sine die' in 1861 and did not come again into session until 1863, is it the same body as prior to 1861, or is it different, and if it is different, does the Federal Reserve Bank Act of December 23, 1913, passed by the different "The Congress" have any force and effect on the de jure private people without the Corporate UNITED STATES?

I, Michael-Todd: Ricks-Bev®, make known my refusal, Lawful Protest to join into the fraudulent conspiracy, coven, collusion, confederation, combination joint venture between the de facto compact State of Colorado, the Corporate UNITED STATES defined at 28 USC 3002(15), the Federal Reserve Bank/System, International Fund, INTERNATIONAL FINANCE CORPORATION, International Bank for Reconstruction and Development, Inter-American Development Bank, World Bank, Commission of the European Communities, Organization for Economic Co-operation and Development, United Nations banking schemes, as described in the publication "System of National Accounts 1993, ISBN 92-1-161352-3, a United Nation's Publication," their contractors, agents, assigns, heirs, successors, any other obligor/grantor, in any capacity, whatsoever.

I, Michael-Todd: Ricks-Bev®, Sui juris, a Moorish American National Citizen in the sovereign state of Virginia Commonwealth, and the Republic, do remind the reader of the circumstances of my forbearer's emigration and settlement here, and further DECLARE that I have full power to CONTRACT in established COMMERCE a secured by the "Declaration of Independence" and the primary contract.

Though I am forced to use the SS number (229-96-2883) to earn a livelihood or function in this society, it is understood that any such usage does not grant the federal or state governments the authority to assume that funds can be taken in order to contract me into the United States citizenship [see I, (A)(2), supra]. Thus, my unalienable/substantive Rights are not prejudiced.

I must therefore, acquiesce in the necessity, and announce my Separation, and hold the democracy of the United States [the federal corporation, its withholding agents and its franchisees] as I hold the rest of Mankind, Enemies in War, in Peace Friends.

By your default, failure to timely respond, reply, object to, this Declaration of Expatriation/Repatriation, it will be deemed willing, knowing, informed consent, and approval.

It is important to remind you of the doctrine of Estoppel by silence. "It arises where a person is under duty to another to speak or failure to speak is inconsistent with honest dealings." In re McArdles Estate, 140 Misc. 257, et seq., and, for silence to work estoppel, it must amount to bad faith. Wise v. USDC Ky., 38 F. Supp. 130, 134, where duty and opportunity to speak. Codd v. Westchester Fire Co., 14 Wash. 2d 600, 128 P.2d. 968. 151 ALR 316, creating ignorance of facts, Cushing v. U.S., D.C. Mass. 18 F.Supp. 83, including person claiming estoppels to alter his position, Braunch v. Freking, 219 Iowa 556, 258 NW 892, knowledge of facts and of rights by person estopped, Harvey v. Richard, 200 La. 97, 7 So. 2d 674, willful or culpable silence. Leconi v. Fidelity Trust & Savings Bank of Fresno, 96 Cal. App. 490, 273 P. 103 et seq., "silence implies knowledge, and an opportunity to act upon it." Pence v. Langdon, 99 US 578 at 581, et seq.

I, Michael-Todd: Ricks-Bey®, have made several **Demands** of you in the proceeding Declaration of Expatriation/Repatriation, which I fully expect to be answered.

In conclusion based on the facts listed above, I, Michael-Todd: Ricks-Bey, a natural person, born upon the soil of the sovereign state of Virginia Commonwealth Republic, on June Sixteenth, Nineteen Hundred and Fifty Nine, having recently learned that "American Citizenship" and "United States Citizenship" are not necessarily one and the same, re 14 C.J.S. § 6, and that the "American citizen" is possessed of all rights and guarantees to life, liberty, and property, re the unencumbered Constitution of the United States of America, and that the "United States Citizen," of today, debarred from full access to said Constitution, re the fraught with latent ambiguity 14th Amendment as modified by 20 Stat. 102, Ch. 180, hereinafter "14th Amendment" is possessed of but one right and certain limited statutory privileges granted under license of various concealed, misrepresented, i.e., fraudulent, contracts of adhesion.

Therefore, I, Michael-Todd: Ricks-Bey, have determined it to be in my best interest to respectfully immediately EXPATRIATE, IN TOTO AB INITIO, NUNC PRO TUNC, my natural person, and res, from the jurisdiction of the Corporate "UNITED STATE" and the status of citizenship thereto.

This Declaration of Expatriation from said Corporate "UNITED STATES" established June 11, 1878, 20 Stat. 102, Ch. 180, shall extend to all political subdivisions, municipal corporations, and the like, be they federal, state, or otherwise, established by the authority of said corporate UNITED STATES. This Declaration of Expatriation is made pursuant to the authority of 18 USCS § 1481, R.S. 1999, and is in full force and effect as of the date of this Declaration of Expatriation/Repatriation.

In so doing I must again Request/Demand that an American National Citizen Passport (or other form of proof, e.g., certificate, document, certified letter from the President) be issued to me to show proof of my status as a Sovereign Moorish American Citizen, and the aforementioned Order of Release, to be instantler delivered up to the Governor of the State of Colorado Republic.

THIS PUBLIC NOTICE NOW INFORMS ALL THE WORLD
NOTICE TO THE PRINCIPLE IS NOTICE TO THE AGENT
NOTICE TO THE AGENT IS NOTICE TO THE PRINCIPLE

I, Michael-Todd: Ricks-Bey®, a natural person, an Moorish American National Citizen, inhabiting the soil of the City of Newport News, in the sovereign state of Virginia Commonwealth Republic, am over the age of twenty-one years, am competent to state the matters set forth herein, and do so state that the facts and averments contained herein are true, the whole truth, and nothing but the truth; true, correct, complete, certain, not misleading and are based in my firsthand knowledge, belief and understanding, and are made pursuant to the laws of the United States of America [28 USCA § 1756 (1)], the state of Virginia Commonwealth Republic, Colorado Republic and/or any "STATE OF", and my full, unlimited commercial liability.

That, further the Declarant sayeth naught.

Executed Without Prejudice in Sovereign, Unlimited Capacity on this 17th day of June 1977 and signed on this 11th day of March 2007 C.E.:

Michael T Ricks-Bey

Pre-Paid/Exempt from Levy

Michael-Todd: Ricks-Bey, Natural Person/Secured Party/Creditor/

Private Agent/Ship Owner re DEBTOR/Holder-In-Due-Course



VERIFICATION

Washitaw Nation of Muurs)	
United States of America)	
Republic of Oklahoma)	SS VERIFIED DECLARATION
State of Oklahoma)	

I, Michael Todd Ricks-Bey®, Declaration herein, one of the Private People in the Washitaw Nations of Muurs, De Dughd Mound Ya and Commonwealth of Virginia Republic, one of The United States, of America, a union of republic states under penalties of perjury under The Laws of The United States of America and of the Oklahoma Republic, that Declarant is competent to be a witness and that the facts contained herein are true, correct, complete, and not misleading, to the best of Declarant's personal knowledge and belief, made voluntarily and intentionally for the purpose stated.

As a Notary Public for said County and State, I do hereby certify that on this 11th day of March, 2007, that A Natural Person whose Moslem name is Michael Todd Ricks-Bey®, the above mentioned, appeared before me and executed the foregoing. Witness my hand and seal:

Without Prejudice UCC 1-308, UCC 1-103.6

/s/ Michael T Ricks-Bey
Michael Todd Ricks-Bey®, Secured Party-Principal



Katherine J. Smith Seal
Notary Public
My Commission Expires: 3.10.12



56
Form
(Rev. July 2004)
Department of the Treasury
Internal Revenue Service

Notice Concerning Fiduciary Relationship

OMB No. 1545-0013

(Internal Revenue Code sections 6036 and 6003)

Part I Identification

Name of person for whom you are acting (as shown on the tax return)

MICHAEL TODD RICKS [Michael Todd Ricks-Bey]

Identifying number

Decedent's social security no.

Address of person for whom you are acting (number, street, and room or suite no.)

c/o 1605 E. Main Street

City or town, state, and ZIP code (if a foreign address, see instructions)

Sayre, Oklahoma Republic 73662-3122

Fiduciary's name

Michael T. Ricks-Bey

Address of fiduciary (number, street, and room or suite no.)

c/o 1605 E. Main Street

City or town, state, and ZIP code

Sayre, Oklahoma Republic [73662-3122]

Telephone number (optional)

()

Part II Authority

1 Authority for fiduciary relationship. Check applicable box:

a(1) ☐ Will and codicils or court order appointing fiduciary

(2) Date of death

b(1) ☐ Court order appointing fiduciary

(2) Date (see instructions)

c ☐ Valid trust instrument and amendmentsd ☐ Other. Describe N/A

Part III Nature of Liability and Tax Notices

2 Type of tax (estate, gift, generation-skipping transfer, income, excise, etc.) N/A

3 Federal tax form number (706, 1040, 1041, 1120, etc.)

4 Year(s) or period(s) (if estate tax, date of death)

5 If the fiduciary listed in Part I is the person to whom notices and other written communications should be sent for all items described on lines 2, 3, and 4, check here ☒6 If the fiduciary listed in Part I is the person to whom notices and other written communications should be sent for some (but not all) of the items described on lines 2, 3, and 4, check here ☐ and list the applicable Federal tax form number and the year(s) or period(s) applicable

Part IV Revocation or Termination of Notice

Section A—Total Revocation or Termination

7 Check this box if you are revoking or terminating all prior notices concerning fiduciary relationships on file with the Internal Revenue Service for the same tax matters and years or periods covered by this notice concerning fiduciary relationship ☒

Reason for termination of fiduciary relationship. Check applicable box:

a ☐ Court order revoking fiduciary authorityb ☐ Certificate of dissolution or termination of a business entity "See Attachment"c ☒ Other. Describe 1st Amendment Freedom of Religion to obey Proverbs 11:15

Section B—Partial Revocation

8a Check this box if you are revoking earlier notices concerning fiduciary relationships on file with the Internal Revenue Service for the same tax matters and years or periods covered by this notice concerning fiduciary relationship ☐

b Specify to whom granted, date, and address, including ZIP code.

N/A

Section C—Substitute Fiduciary

9 Check this box if a new fiduciary or fiduciaries have been or will be substituted for the revoking or terminating fiduciary and specify the name(s) and address(es), including ZIP code(s), of the new fiduciary(ies) ☐

Form 56 (Rev. 7-2004)

Page 2

Part V Court and Administrative Proceedings

Name of court (if other than a court proceeding, identify the type of proceeding and name of agency)		Date proceeding initiated	
Address of court		Docket number of proceeding	
City or town, state, and ZIP code	Date	Time	a.m. p.m. Place of other proceedings

Part VI Signature

Please Sign Here	I certify that I have the authority to execute this notice concerning fiduciary relationship on behalf of the taxpayer. <i>Without Prejudice vcc 1-308, 1-103.6</i>		
	<i>Michael L. Bickel-Bey</i> Fiduciary's signature	<i>Attorney-in-Fact</i> Title, if applicable	<i>9-11-07</i> Date

Form 56 (Rev. 7-2004)